

UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF RHODE ISLAND

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In re: :  
  
DAVID PAOLO : BK No. 08-12004  
Debtor : Chapter 7  
DAVID PAOLO :  
Plaintiff :  
v. : A.P. No. 08-1042  
  
INTERNAL REVENUE SERVICE :  
Defendant :  
- - - - -x

**ORDER DENYING IRS'S MOTION TO DISMISS OR ABSTAIN**

Upon consideration of the oral arguments, the briefs and the cases cited by the parties, the Court agrees with, adopts, and incorporates by reference herein the arguments and the authorities relied upon by the Debtor. Similarly here, and as noted by Judge Robert Krechevsky in *Cook v. IRS (In re Cook)*, 230 B.R. 475, 477 (Bankr. D. Conn. 1999), "[t]he rulings which the defendant cites either are not nondischargeability proceedings or contain factors not a part of the instant record."

Accordingly, the Motion of the IRS to Dismiss, or in the Alternative, to Abstain, is **DENIED** in its entirety.

So Ordered.

Dated at Providence, Rhode Island, this 26<sup>th</sup> day of  
November, 2008.



Arthur N. Votolato  
U.S. Bankruptcy Judge

Entered on docket: 11/26/08